



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0457-86358435

**\*\* Recalculated \*\***

**22 Jefferson County**

**0457 Jefferson H S**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Lorie Carey **Phone #:** (406) 225-3740

(Signature)

(Date)

**Chair, Board of Trustees:** Sabrina Steketee

(Signature)

(Date)

**County Superintendant** Garry Pace

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
019	NREL Professional Development	LOCAL		
082	Video Health Human Dev Focus	LOCAL		
111	Board Discretion	LOCAL		
139	Athletic Post Season Travel	LOCAL	none	none
147	Safety SB 348	LOCAL		
169	Quinn Trust	LOCAL		
203	Vo Ed Family & Consumer Science	STATE	2204571115	State
209	Heide music	LOCAL	none	none
224	Pre-Employment Trans Svs(Voc. Rehab)	FEDERAL	220457XX16	84.126A
225	Vo Ed Carl Perkins Basic Grant	FEDERAL	2204578116BG	84.048A
226	Vo Ed Business/Marketing	STATE	2204571116	State
227	Vo Ed Family & Consumer Science	STATE	2204571116	State
228	Vo Ed Tech Ed/Industrial Arts	STATE	2204571116	State
229	Title I - Schoolwide	FEDERAL	2204573116	Federal
230	Title I, Part D, Neglected, Delinquent & At-Risk Y	FEDERAL	2204573116B	84.013A
231	Graduation Matters	STATE		
232	Heide Art Grant	LOCAL		
233	Heide Science Grant	LOCAL		
234	Forest Service Travel Grant	LOCAL		
235	IDEA Part B (Trans from Coop)	FEDERAL	259697772016ALL	84.027A
236	Vo Ed Carl Perkins Basic Grant	FEDERAL	2204571117	84.048A
237	MT Tech One Class grant	LOCAL		
238	Significant Needs Grant	LOCAL		
260	Flex Residual	LOCAL		
524	Medicaid	STATE	MED524	State
620	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
777	PCARD Rebate	LOCAL	none	none
850	Howell Scholarship	LOCAL	none	none
851	Pigman Scholarship	LOCAL	none	none
852	Quinn Scholarship	LOCAL	none	none
853	Heide 5913	LOCAL	none	none
854	Heide 6698	LOCAL	none	none



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
855	Heide 8642	LOCAL	none	none
856	Heide 4607	LOCAL	none	none
858	Class04 8205	LOCAL	none	none
859	Golden Sunlight Mine Scholarships	LOCAL		

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	329,155.99	103,848.48		
02	Taxes Receivable - Real and Personal (120-149)	275,904.02	38,973.06		
03	Taxes Receivable - Protested (150-159)	792.15	130.39		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	605,852.16	142,951.93		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	210.52	937.30		
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	210.52	937.30		
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	276,696.17	39,103.45		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	132,555.80			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	196,389.67	102,911.18		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	328,945.47	102,911.18		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	605,852.16	142,951.93		

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	23,697.66	87,387.44	121,348.96	30,025.31
02	Taxes Receivable - Real and Personal (120-149)	2,069.43			4,715.63
03	Taxes Receivable - Protested (150-159)				12.88
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	25,767.09	87,387.44	121,348.96	34,753.82
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	2,069.43			4,728.51
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			24,367.82	
48	Fund Balance for Budget	23,697.66	87,387.44	96,981.14	30,025.31
52	<b>TOTAL FUND BALANCE/EQUITY</b>	23,697.66	87,387.44	121,348.96	30,025.31
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	25,767.09	87,387.44	121,348.96	34,753.82

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,028.93			13,974.40
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,965.30			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	45,994.23			13,974.40
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	45,994.23			13,974.40
52	<b>TOTAL FUND BALANCE/EQUITY</b>	45,994.23			13,974.40
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	45,994.23			13,974.40

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	212,459.51			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	212,459.51			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	212,459.51			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	212,459.51			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	212,459.51			

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,481.50	25,178.35		
02	Taxes Receivable - Real and Personal (120-149)	14,711.79			
03	Taxes Receivable - Protested (150-159)	43.89			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	24,237.18	25,178.35		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	14,755.68			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	5,677.53			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,803.97	25,178.35		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	9,481.50	25,178.35		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	24,237.18	25,178.35		



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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,363.95		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		1,363.95		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		1,363.95		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		1,363.95		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		1,363.95		

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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			117,688.86	45,721.86
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			117,688.86	45,721.86
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			117,688.86	45,721.86
52	<b>TOTAL FUND BALANCE/EQUITY</b>			117,688.86	45,721.86
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			117,688.86	45,721.86



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	75,362.31	72,049.88		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	0.53			
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	75,362.84	72,049.88		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	75,362.84	72,049.88		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	75,362.84	72,049.88		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	75,362.84	72,049.88		



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## Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	694,283.17	0.00
1111	District Levy - Real Property	4,996.88	694,788.58
1112	District Levy - Personal Property	0.00	5,534.28
1190	Penalties and Interest on Taxes	2,774.35	2,671.69
1510	Interest Earnings	872.80	11,010.17
3110	Direct State Aid	796,945.13	808,072.52
3111	Quality Educator	58,832.28	60,983.67
3112	At Risk Student	3,989.95	6,812.72
3113	Indian Education For All	4,590.00	4,635.36
3114	American Indian Achievement Gap	2,400.00	2,460.00
3115	State Spec Ed Allowable Cost Pymt to Districts	42,596.52	46,280.04
3116	Data For Achievement	3,375.00	4,440.00
3117	State Tuition for State Placement	22,447.54	22,485.38
3118	Natural Resource Development	5,679.16	9,071.90
3120	State Guaranteed Tax Base Aid	176,949.36	173,853.68
3444	State School Block Grant	135,166.19	135,166.19
3446	SB96 Block Grant Reimbursement	2,564.69	0.00
6100	Material Prior Period Revenue Adjustments	2,987.61	2,672.83
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,961,450.63</b>	<b>1,990,939.01</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	521,003.05	522,707.76
		2XX	Personal Services - Employee Benefits	75,784.05	89,858.86
		3XX	Purchased Professional and Technical Services	1,353.83	996.89
		4XX	Purchased Property Services	8,100.00	2,751.62
		5XX	Other Purchased Services	1,319.80	252.53
		6XX	Supplies and Materials	45,627.54	39,398.88
		7XX	Property and Equipment Acquisition	6,495.00	5,945.00
		810	Dues and Fees	0.00	643.00
		8XX	Other Expenditures	464.18	2,910.00
	<b>21XX Support Services - Students</b>				
		1XX	Personal Services - Salaries	44,694.00	40,064.77
		2XX	Personal Services - Employee Benefits	6,428.00	855.63
		5XX	Other Purchased Services	442.95	265.00
		6XX	Supplies and Materials	1,506.39	987.58



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		<b>222X Educational Media Services</b>				
		1XX	Personal Services - Salaries	49,997.70	45,776.22	
		2XX	Personal Services - Employee Benefits	777.61	0.00	
		5XX	Other Purchased Services	205.88	0.00	
		6XX	Supplies and Materials	2,005.48	314.54	
		<b>23XX Support Services - General Administration</b>				
		1XX	Personal Services - Salaries	65,375.00	71,364.80	
		2XX	Personal Services - Employee Benefits	13,650.00	14,537.25	
		3XX	Purchased Professional and Technical Services	0.00	56.00	
		5XX	Other Purchased Services	32,173.72	25,921.62	
		6XX	Supplies and Materials	700.00	38.00	
		810	Dues and Fees	6,114.00	774.00	
		8XX	Other Expenditures	3,809.88	4,230.69	
		<b>24XX Support Services - School Administration</b>				
		1XX	Personal Services - Salaries	83,123.07	85,491.11	
		2XX	Personal Services - Employee Benefits	13,483.83	13,402.15	
		3XX	Purchased Professional and Technical Services	0.00	91.90	
		4XX	Purchased Property Services	2,429.60	0.00	
		5XX	Other Purchased Services	2,902.14	7,135.49	
		6XX	Supplies and Materials	1,237.24	1,433.82	
		810	Dues and Fees	480.00	0.00	
		8XX	Other Expenditures	0.00	3,346.53	
		<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	37,404.95	41,476.64	
		2XX	Personal Services - Employee Benefits	8,059.50	6,952.03	
		3XX	Purchased Professional and Technical Services	7,995.62	9,033.00	
		5XX	Other Purchased Services	1,422.29	1,677.46	
		6XX	Supplies and Materials	9,843.28	5,037.82	
		810	Dues and Fees	150.00	155.00	
		<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX	Personal Services - Salaries	96,638.81	107,774.52	
		2XX	Personal Services - Employee Benefits	18,397.15	21,566.73	
		3XX	Purchased Professional and Technical Services	1,720.00	305.00	
		4XX	Purchased Property Services	155,028.78	156,635.77	
		5XX	Other Purchased Services	98.56	0.00	
		6XX	Supplies and Materials	74,321.22	46,726.80	
		7XX	Property and Equipment Acquisition	5,830.00	0.00	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	86,961.75	102,057.02	
		2XX	Personal Services - Employee Benefits	15,927.17	13,918.33	
		3XX	Purchased Professional and Technical Services	2,637.73	2,468.19	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			6XX Supplies and Materials	1,188.55	681.57	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	111,850.50	122,948.50	
			2XX Personal Services - Employee Benefits	20,818.35	19,272.00	
			4XX Purchased Property Services	2,210.00	151.00	
			5XX Other Purchased Services	20.50	0.00	
			6XX Supplies and Materials	19,343.36	13,330.56	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	26,936.77	30,469.32	
			3XX Purchased Professional and Technical Services	2,686.50	4,338.00	
			5XX Other Purchased Services	21,578.44	15,841.49	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	94,125.45	88,718.67	
			2XX Personal Services - Employee Benefits	0.00	595.00	
			5XX Other Purchased Services	79,944.74	61,869.40	
			6XX Supplies and Materials	11,166.19	19,703.77	
			810 Dues and Fees	4,200.00	4,000.00	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			4XX Purchased Property Services	344.95	6,811.30	
			5XX Other Purchased Services	0.00	65.19	
			6XX Supplies and Materials	9,260.34	9,911.45	
	<b>999 Undistributed</b>					
		<b>61XX Operating Transfers to Other Funds</b>				
			910 Operating Transfers to Other Funds	0.00	4,000.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,919,795.39</u>	<u>1,900,043.17</u>	



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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance	294,563.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,990,939.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,900,043.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      132,555.80      Less Last Year                      189,069.26      (4b)	-56,513.46	
	-56,513.46	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	328,945.47	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	130,608.25	91,905.31
	1112 District Levy - Personal Property	938.11	846.87
	1190 Penalties and Interest on Taxes	503.28	458.11
	1510 Interest Earnings	202.91	4,010.34
	2220 County On-Schedule Trans Reimb	45,632.41	45,117.72
	3210 State On-Schedule Trans Reimb	45,854.75	45,117.72
	3444 State School Block Grant	12,772.41	12,772.41
	3446 SB96 Block Grant Reimbursement	496.89	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>237,009.01</u>	<u>200,228.48</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	13,075.00	6,700.92
			2XX Personal Services - Employee Benefits	2,730.00	1,365.00
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	0.00	5,168.17
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	7,892.68	8,151.50
			2XX Personal Services - Employee Benefits	1,076.00	0.00
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	153,177.16	157,915.40
			6XX Supplies and Materials	19,022.84	15,787.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>196,973.68</u>	<u>195,088.46</u>



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Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						98,281.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						200,228.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						195,088.46 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	510.49	(4b)		-510.49
						-510.49 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						102,911.18 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	13,260.62	26,463.74
	1112 District Levy - Personal Property	75.82	171.87
	1190 Penalties and Interest on Taxes	30.99	54.42
	1510 Interest Earnings	0.17	532.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>13,367.60</b>	<b>27,222.18</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		0.00	70.00
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		12,583.40	5,716.25
		2XX Personal Services - Employee Benefits		0.00	90.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>12,583.40</b>	<b>5,876.25</b>

#### Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	2,351.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	27,222.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,876.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	23,697.66	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	156.86	242.83
	2240 County Retirement Distribution	222,590.45	194,563.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>222,747.31</b>	<b>194,805.98</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	85,898.78	83,582.68	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	6,759.74	6,598.71	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	7,443.14	8,277.56	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	12,995.22	12,567.55	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	12,829.56	14,177.32	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	6,489.19	6,678.45	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	14,628.74	16,029.41	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	15,079.31	16,319.37	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	18,065.87	20,440.35	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	50.22	0.00	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	3,591.67	4,039.92	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	14,769.16	14,004.07	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				198,600.60	202,715.39	



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance	95,296.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	194,805.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	202,715.39	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	87,387.44	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
<b>111 Board Discretion</b>		
	1900 Other Revenue from Local Sources	2,284.23
<b>139 Athletic Post Season Travel</b>		
	1900 Other Revenue from Local Sources	10,098.94
<b>169 Quinn Trust</b>		
	1900 Other Revenue from Local Sources	14,468.46
	6100 Material Prior Period Revenue Adjustments	-14,838.46
<b>209 Heide music</b>		
	6100 Material Prior Period Revenue Adjustments	450.00
<b>224 Pre-Employment Trans Svs(Voc. Rehab)</b>		
	4740 Pre-Employment Transition Services (DPHHS)	11,562.50
<b>225 Vo Ed Carl Perkins Basic Grant</b>		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	17,165.00
<b>226 Vo Ed Business/Marketing</b>		
	3900 State Career & Technical Ed Entitlement	4,190.00
<b>227 Vo Ed Family &amp; Consumer Science</b>		
	3900 State Career & Technical Ed Entitlement	4,006.00
<b>228 Vo Ed Tech Ed/Industrial Arts</b>		
	3900 State Career & Technical Ed Entitlement	4,105.00
<b>229 Title I - Schoolwide</b>		
	4940 Schoolwide Program	64,607.00
<b>230 Title I, Part D, Neglected, Delinquent &amp; At-Risk Y</b>		
	4270 Title I, Part D, Neglected, Delinquent & At-Risk Youth	35,046.00
<b>231 Graduation Matters</b>		
	3240 Graduation Matters Montana	7,050.00
<b>232 Heide Art Grant</b>		
	1900 Other Revenue from Local Sources	500.00
<b>233 Heide Science Grant</b>		
	1900 Other Revenue from Local Sources	500.00
<b>234 Forest Service Travel Grant</b>		
	1900 Other Revenue from Local Sources	500.00
<b>235 IDEA Part B (Trans from Coop)</b>		
	5700 Resources Transferred from Other School Districts or Cooperatives	5,048.97
<b>237 MT Tech One Class grant</b>		
	1900 Other Revenue from Local Sources	250.00
<b>238 Significant Needs Grant</b>		
	3610 Services for Significant Needs Students	3,375.00
<b>260 Flex Residual</b>		
	1900 Other Revenue from Local Sources	1,124.20



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**524 Medicaid**

3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	1,544.36
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**620 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)**

4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,433.35
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**777 PCARD Rebate**

1900 Other Revenue from Local Sources	846.43
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**859 Golden Sunlight Mine Scholarships**

1900 Other Revenue from Local Sources	1,500.00
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**Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:**

190,816.98

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

**Fund Code 15**

PRC	Program	Function	Object	2015 Value	2016 Value
<b>019</b>	<b>NREL Professional Development</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		195.00
			<b>019 Subtotal</b>		195.00
<b>082</b>	<b>Video Health Human Dev Focus</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		400.00
			<b>082 Subtotal</b>		400.00
<b>139</b>	<b>Athletic Post Season Travel</b>				
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
			5XX Other Purchased Services		6,429.93
			<b>139 Subtotal</b>		6,429.93
<b>169</b>	<b>Quinn Trust</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			8XX Other Expenditures		185.00
			<b>169 Subtotal</b>		185.00
<b>203</b>	<b>Vo Ed Family &amp; Consumer Science</b>				
	<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		50.00
			<b>203 Subtotal</b>		50.00
<b>209</b>	<b>Heide music</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials		450.00
			<b>209 Subtotal</b>		450.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
224	Pre-Employment Trans Svs(Voc. Rehab)				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			6XX Supplies and Materials		10,517.50
			<b>224 Subtotal</b>		10,517.50
225	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			4XX Purchased Property Services		773.19
			5XX Other Purchased Services		4,061.67
			6XX Supplies and Materials		11,595.14
			810 Dues and Fees		735.00
			<b>225 Subtotal</b>		17,165.00
226	Vo Ed Business/Marketing				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			5XX Other Purchased Services		1,504.79
			<b>226 Subtotal</b>		1,504.79
227	Vo Ed Family & Consumer Science				
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			5XX Other Purchased Services		1,540.98
			<b>227 Subtotal</b>		1,540.98
228	Vo Ed Tech Ed/Industrial Arts				
	397	State Career & Technical Ed Entitlement - Trades & Industry			
		1XXX	Instruction		
			6XX Supplies and Materials		1,500.00
			<b>228 Subtotal</b>		1,500.00
229	Title I - Schoolwide				
	494	Schoolwide Program			
		1XXX	Instruction		
			1XX Personal Services - Salaries		42,119.24
			2XX Personal Services - Employee Benefits		6,425.38
			3XX Purchased Professional and Technical Services		6,619.40
			6XX Supplies and Materials		1.10
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		6,713.41
			2XX Personal Services - Employee Benefits		1,249.06
		222X	Educational Media Services		
			1XX Personal Services - Salaries		1,271.38



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**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		208.03
			<b>229 Subtotal</b>		64,607.00
<b>230</b>	<b>Title I, Part D, Neglected, Delinquent &amp; At-Risk Y</b>				
	<b>427 Title I, Part D, Neglected, Delinquent &amp; At-Risk Youth</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		13,764.18
			2XX Personal Services - Employee Benefits		2,244.81
			3XX Purchased Professional and Technical Services		1,200.72
			5XX Other Purchased Services		824.79
			6XX Supplies and Materials		2,441.90
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries		12,109.26
			2XX Personal Services - Employee Benefits		2,424.34
			<b>230 Subtotal</b>		35,010.00
<b>231</b>	<b>Graduation Matters</b>				
	<b>324 Graduation Matters Montana</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		7,050.00
			<b>231 Subtotal</b>		7,050.00
<b>232</b>	<b>Heide Art Grant</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		500.00
			<b>232 Subtotal</b>		500.00
<b>233</b>	<b>Heide Science Grant</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		436.50
			<b>233 Subtotal</b>		436.50
<b>235</b>	<b>IDEA Part B (Trans from Coop)</b>				
	<b>456 IDEA, Part B, Children with Disabilities</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		4,053.07
			2XX Personal Services - Employee Benefits		715.41
			6XX Supplies and Materials		97.97
			<b>235 Subtotal</b>		4,866.45
<b>236</b>	<b>Vo Ed Carl Perkins Basic Grant</b>				
	<b>451 Carl Perkins (Federal Vo-Ed) - Basic Grant</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services		1,303.23
			<b>236 Subtotal</b>		1,303.23



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
238	Significant Needs Grant				
	361	Services for Significant Needs Students			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		25.00
			6XX Supplies and Materials		3,350.00
			<b>238 Subtotal</b>		<b>3,375.00</b>
524	Medicaid				
	280	Special Education - Local and State			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,897.79
			<b>524 Subtotal</b>		<b>1,897.79</b>
620	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		222X	Educational Media Services		
			1XX Personal Services - Salaries		13,553.94
			2XX Personal Services - Employee Benefits		1,879.41
			<b>620 Subtotal</b>		<b>15,433.35</b>
859	Golden Sunlight Mine Scholarships				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			8XX Other Expenditures		1,000.00
			<b>859 Subtotal</b>		<b>1,000.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>175,417.52</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					90,087.23 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					190,816.98 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					175,417.52 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	24,367.82	Less Last Year	8,505.55	(4b)	15,862.27
					15,862.27 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					121,348.96 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
019 NREL Professional Development	0.00	195.00	-195.00
082 Video Health Human Dev Focus	0.00	400.00	-400.00



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
111 Board Discretion	2,284.23	0.00	2,284.23
139 Athletic Post Season Travel	10,098.94	6,429.93	3,669.01
169 Quinn Trust	-370.00	185.00	-555.00
203 Vo Ed Family & Consumer Science	0.00	50.00	-50.00
209 Heide music	450.00	450.00	0.00
224 Pre-Employment Trans Svs(Voc. Rehab)	11,562.50	10,517.50	1,045.00
225 Vo Ed Carl Perkins Basic Grant	17,165.00	17,165.00	0.00
226 Vo Ed Business/Marketing	4,190.00	1,504.79	2,685.21
227 Vo Ed Family & Consumer Science	4,006.00	1,540.98	2,465.02
228 Vo Ed Tech Ed/Industrial Arts	4,105.00	1,500.00	2,605.00
229 Title I - Schoolwide	64,607.00	64,607.00	0.00
230 Title I, Part D, Neglected, Delinquent & At-Risk Y	35,046.00	35,010.00	36.00
231 Graduation Matters	7,050.00	7,050.00	0.00
232 Heide Art Grant	500.00	500.00	0.00
233 Heide Science Grant	500.00	436.50	63.50
234 Forest Service Travel Grant	500.00	0.00	500.00
235 IDEA Part B (Trans from Coop)	5,048.97	4,866.45	182.52
236 Vo Ed Carl Perkins Basic Grant	0.00	1,303.23	-1,303.23
237 MT Tech One Class grant	250.00	0.00	250.00
238 Significant Needs Grant	3,375.00	3,375.00	0.00
260 Flex Residual	1,124.20	0.00	1,124.20
524 Medicaid	1,544.36	1,897.79	-353.43
620 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,433.35	15,433.35	0.00
777 PCARD Rebate	846.43	0.00	846.43
859 Golden Sunlight Mine Scholarships	1,500.00	1,000.00	500.00
<b>Total</b>	<b>190,816.98</b>	<b>175,417.52</b>	<b>15,399.46</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	10,412.08	826.06
	1112 District Levy - Personal Property	49.73	30.51
	1190 Penalties and Interest on Taxes	28.96	24.15
	1340 Fees for Adult Education	446.00	0.00
	1510 Interest Earnings	76.91	1,183.16
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>11,013.68</b>	<b>2,063.88</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	620.00	4,020.58
			4XX Purchased Property Services	447.99	0.00
			5XX Other Purchased Services	99.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,166.99</b>	<b>4,020.58</b>

#### Schedule Of Changes Worksheet

**Fund Code 17**

Beginning Fund Balance	31,982.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,063.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,020.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	30,025.31	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	6,625.00	5,600.00
	1982 Summer Session - Driver's Education Fees	0.00	1,050.00
	3260 State Driver's Education Reimbursement	3,208.23	8,515.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>9,833.23</b>	<b>15,165.00</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	0.00	1,626.30
			4XX Purchased Property Services	0.00	419.95
			5XX Other Purchased Services	195.00	0.00
			6XX Supplies and Materials	1,165.56	326.09
			7XX Property and Equipment Acquisition	650.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,010.56</b>	<b>2,372.34</b>

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					33,227.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,165.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,372.34 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	25.90	(4b)	-25.90
					-25.90 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					45,994.23 (5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	0.00	4,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>4,000.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					9,974.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,000.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,974.40 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 24 - Metal Mines Tax Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	615.35	942.10
	1900 Other Revenue from Local Sources	902.14	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,517.49</b>	<b>942.10</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 24

Beginning Fund Balance					211,517.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					942.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					212,459.51	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	35,473.73	34,492.30
	1112 District Levy - Personal Property	259.16	277.35
	1190 Penalties and Interest on Taxes	145.15	137.52
	1510 Interest Earnings	2.62	721.13
	3281 State Technology Aid	1,819.47	1,794.09
	5400 Proceeds from Long-Term Liabilities	0.00	37,966.00
	6100 Material Prior Period Revenue Adjustments	0.00	3,005.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>37,700.13</u>	<u>78,394.13</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	1,224.25	1,775.66
			4XX Purchased Property Services	560.41	6,929.41
			5XX Other Purchased Services	0.00	175.00
			6XX Supplies and Materials	23,680.68	53,565.74
			7XX Property and Equipment Acquisition	0.00	3,868.90
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	642.56	0.00
			6XX Supplies and Materials	360.26	0.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			6XX Supplies and Materials	0.00	23,886.00
			7XX Property and Equipment Acquisition	0.00	14,080.00
		<b>52XX Capital Leases or Long Term Notes with Board of Investments</b>			
			840 Principal On Debt	0.00	3,687.79
			850 Interest on Debt	0.00	240.54
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>26,468.16</u>	<u>108,209.04</u>



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## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance					37,709.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					78,394.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					108,209.04 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	5,677.53	Less Last Year	4,090.56	(4b)	1,586.97
					1,586.97 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,481.50 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	0.00
	1925 Innovative Education Payment	0.00	5.13
	3445 State Combined Fund School Block Grant	5,916.61	5,916.61
	3447 SB96 Combined Block Grant Reimbursement	168.53	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>6,085.14</b>	<b>5,921.74</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						19,256.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,921.74 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						25,178.35 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object		2015 Value	2016 Value
147	Safety SB 348					
	190	School Safety Projects				
		26XX	Operation and Maintenance of Plant Services			
			6XX Supplies and Materials		0.00	175.00
			7XX Property and Equipment Acquisition		0.00	1,830.05
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			6XX Supplies and Materials		5,494.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					5,494.95	2,005.05

Schedule Of Changes Worksheet					Fund Code 61	
Beginning Fund Balance					7,500.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,005.05	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	1,363.95	Less Last Year	5,494.95 (4b)	-4,131.00	
					-4,131.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,363.95	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	0.00	130,655.94
	1900 Other Revenue from Local Sources	96,760.76	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>96,760.76</u>	<u>130,655.94</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	103,499.24	111,238.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>103,499.24</u>	<u>111,238.15</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	98,271.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	130,655.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	111,238.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	117,688.86	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 85
PRC	Revenue	2015 Value	2016 Value
207			
	1920 Contributions/Donations from Private Sources	540.00	0.00
208			
	1920 Contributions/Donations from Private Sources	75.00	0.00
209	Heide music		
	1920 Contributions/Donations from Private Sources	450.00	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-450.00
850	Howell Scholarship		
	1510 Interest Earnings	48.87	48.47
851	Pigman Scholarship		
	1510 Interest Earnings	21.76	21.22
852	Quinn Scholarship		
	1510 Interest Earnings	3.80	1.62
	1920 Contributions/Donations from Private Sources	9,270.46	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	14,838.46
853	Heide 5913		
	1510 Interest Earnings	77.37	77.94
854	Heide 6698		
	1510 Interest Earnings	11.34	11.36
855	Heide 8642		
	1510 Interest Earnings	1.07	1.07
856	Heide 4607		
	1510 Interest Earnings	0.41	0.30
	1920 Contributions/Donations from Private Sources	600.00	910.00
858	Class04 8205		
	1510 Interest Earnings	21.62	21.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,121.70	15,482.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85			
PRC	Program	Function	Object	2015 Value	2016 Value			
207								
	1XX	Regular Education Programs - Elementary/Secondary						
		1XXX	Instruction					
			6XX	Supplies and Materials	540.00	0.00		
850	Howell Scholarship							
	8XX	Community Services Programs						
		33XX	Community Services					
			870	Student Scholarships	48.87	0.00		





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object		2015 Value	2016 Value
851	Pigman Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships		85.35	0.00
852	Quinn Scholarship					
	8XX Community Services Programs					
	33XX Community Services					
			870 Student Scholarships		6,000.00	7,000.00
856	Heide 4607					
	8XX Community Services Programs					
	33XX Community Services					
			8XX Other Expenditures		1,065.00	1,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					7,739.22	8,000.00

Schedule Of Changes Worksheet					Fund Code 85	
Beginning Fund Balance					38,239.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,482.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					8,000.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					45,721.86	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0457-86358435

**\*\* Recalculated \*\***

**22 Jefferson County**

**0457 Jefferson H S**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	34,848.00	36,789.96
XX	39X 1XXX 112	Certified Teacher Staff Salaries	111,850.50	122,948.50
XX	427 1XXX 112	Certified Teacher Staff Salaries	15,665.00	17,557.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	565,610.61	557,167.71
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	10,042.09	4,401.03
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	182.82	148.00
XX	XXX 26XX 41X	Energy Utility Services	71,158.45	70,902.98
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	14,080.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	70.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0457-86358435

**\*\* Recalculated \*\***

22 Jefferson County

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	32,054.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	32,054.40

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,684.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	46,158.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	124,931.36
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 0457-86358435

**\*\* Recalculated \*\***

22 Jefferson County

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	102,057.02	5,716.25	0.00	0.00	0.00
280	1XXX	2XX	13,918.33	90.00	0.00	0.00	0.00
280	1XXX	3XX	2,468.19	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	681.57	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			119,125.11	5,806.25	0.00	0.00	0.00

124,931.36

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0457-86358435

**\*\* Recalculated \*\***

**22 Jefferson County**

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	93,252.67	0.00	0.00	0.00	93,252.67
Land Improvements	186,270.00	0.00	0.00	0.00	186,270.00
Buildings	3,208,145.38	0.00	0.00	0.00	3,208,145.38
Machinery and Equipment	194,706.39	0.00	32,104.00	0.00	226,810.39
Totals at Historical Cost	3,682,374.44	0.00	32,104.00	0.00	3,714,478.44
<b>Depreciation</b>					
Improvement Accum	84,637.00	0.00	6,519.00	0.00	91,156.00
Building Accum	2,098,094.00	0.00	78,056.00	0.00	2,176,150.00
Machinery and Equipment Accum	144,403.00	0.00	15,162.00	0.00	159,565.00
Total Accumulated Depreciation	2,327,134.00	0.00	99,737.00	0.00	2,426,871.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,355,240.44	0.00	-67,633.00	0.00	1,287,607.44

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	79,228.00	0.00	0.00
General Administration (23XX)	1,476.00	0.00	0.00
Operations and Maintenance (26XX)	1,153.00	0.00	0.00
Extracurricular (34XX, 35XX)	17,879.00	0.00	0.00
Total Depreciation for FY2016	99,736.00	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0457-86358435

**\*\* Recalculated \*\***

**22 Jefferson County**

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	93,262.00	14,650.00	0.00	0.00	107,912.00	0.00	107,912.00
Other Post Employment Benefits	69,348.00	87.00	0.00	0.00	69,435.00	0.00	69,435.00
Other	10,043.50	0.00	0.00	5,218.00	4,825.50	4,825.50	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	172,653.50	14,737.00	0.00	5,218.00	182,172.50	4,825.50	177,347.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0457-86358435

**\*\* Recalculated \*\***

**22 Jefferson County**

**0457 Jefferson H S**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	204,743.58	28,937.77	0.00	233,681.35
Net Pension - TRS	1,214,211.00	101,213.00	0.00	1,315,424.00